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Atty. Ref.: 9281-4158
Client Ref.: N US00081

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Naoya Hasegawa

Serial No. 09/934,293

Filing Date: August 21, 2001

For: Spin Valve Thin Film Magnetic Element
And Method of Manufacturing The
Same

Examiner: David Louis Ometz

Group Art Unit No. 2653

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Technology Center 2600

AMENDMENT

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In reply to the Office Action dated March 24, 2004, please amend the above-identified application as follows:

Amendments to the Claim are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 7 of this paper.

*Do Not
enter
8/4/04*